

Instructions for Request for Reimbursement Form SFN 8684

INTRODUCTION:

The North Dakota Department of Health requires the grantee to comply with all Federal guidelines to account for the expenditures of each Notice of Grant Award. For detailed instructions, print the resources listed below that are applicable to your agency. The Catalog of Federal Direct Assistance (CFDA) number is shown on the upper line of each Notice of Grant Award to determine the federal agency responsible for the Grants Management Common Rule.

Circulars: www.whitehouse.gov/omb/circulars

Codification of Government Wide Grants Requirements (Common Rule) are found in the applicable Code of Federal Regulations: www.access.gpo.gov/nara/cfr/cfr-table-search.html

State and Local Governments:

Circular A-87 Cost Principles for State/Local Government

Circular A-102 Administrative Requirements

Grants Management Common Rule:

Department of Agriculture 7 CFR 3016 (CFDA 10.557)

Environmental Protection Agency 40 CFR 31 (CFDA 66.###)

Department of Health and Human Services 45 CFR 92 (CFDA 93.###)

Department of Justice 28 CFR 66 (CFDA 16.###)

Department of Transportation 49 CFR 18 (CFDA 20.###)

Educational Institutions:

Circular A-21 Cost Principles for Educational Institutions

Circular A-110 Administrative Requirements

Codified Common Rule:

Department of Agriculture 7 CFR 3019 (CFDA 10.557)

Environmental Protection Agency 40 CFR 30 (CFDA 66.###)

Department of Health and Human Services 45 CFR 74 (CFDA 93.###)

Department of Justice 28 CFR 70 (CFDA 16.###)

Department of Transportation 49 CFR 19 (CFDA 20.###)

Non Profit Organizations:

Circular A-122 Cost Principles for Non Profit Organizations

Circular A-110 Administrative Requirements

Codified Common Rule:

Department of Agriculture 7 CFR 3017 (CFDA 10.557)

Environmental Protection Agency 40 CFR 32 (CFDA 66.###)

Department of Health and Human Services 45 CFR 76 (CFDA 93.###)

Department of Justice 28 CFR 67 (CFDA 16.###)

Department of Transportation 49 CFR 29 (CFDA 20.###)

ALLOWABLE COSTS:

Cost must meet the following criteria (OMB Circular 87 Attachment A, subsection C):

- a. Be necessary and reasonable for the proper and efficient performance and administration of Federal Awards and be allocable under A-87 Cost Principles.
- b. Conform to any limitations or exclusions set forth in these principles or in the award as to type or amount of cost items.
- c. Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the organization.
- d. Be consistent with treatment accorded to other federal programs.
- e. Be determined in accordance with generally accepted accounting principles.
- f. Not be included as cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or prior period.
- g. Be adequately documented.

Unallowable Costs listed in A-87 Cost Principles are:

- a. Alcoholic beverages
- b. Bad debts
- c. Entertainment costs
- d. Interest charges and late fees
- e. Contributions or donations to others
- f. Fundraising
- g. Lobbying or memberships in organizations substantially engaged in lobbying
- h. Fines and penalties resulting from violations of, or failure to comply with Federal, State and local laws and regulations
- i. Contingencies or reserves
- j. Covering losses of other awards

If you have questions concerning allowability of allowable special or unusual costs, please contact the Program Administrator for guidance.

Matching or Cost Sharing:

To qualify for cost sharing (match requirements), the cash or in-kind expenditures must meet all of the following criteria:

- a. Are verifiable from the recipient's records.
- b. Are not included as match or cost sharing for any other federally-assisted program.
- c. Are necessary and reasonable for proper and efficient accomplishment of program objectives.
- d. Are allowable under the applicable cost principles of OMB Circulars.
- e. Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
- f. Are provided for in the approved budget application.
- g. Valued and documented to conform to the provisions of the Common Rule, as applicable.

Volunteer services donated by professional and technical personnel, consultants, and other skilled or unskilled labor may be counted as cost sharing or matching if the service is an integral and necessary

part of an approved program. Rates for volunteer services shall be consistent with those paid for similar work in the agency's organization. (If you have a nurse volunteer to stuff envelopes, you would only be able to record the amount that the agency would pay for secretarial services.) Supporting records for volunteer services must be documented by the same methods used by the agency for its own employees (i.e., time sheets). The basis for determining the value of the in-kind contributions must be documented in writing.

Retention and Access Requirements for Records:

Common Rule ____42.(b) requires supporting documentation be retained by your agency for a minimum of three years from the date of the last request for reimbursement of the contract period or until audit is completed and findings resolved. Common Rule ____42.(e) allows the regulatory agencies, including Department of Health, timely and unrestrictive access to any pertinent supporting documentation.

COMPLETING REQUEST FOR REIMBURSEMENT FORM

Due Date: The expenditure report **must** be submitted by 15th of each month.

Agency name, address, city, state & zip: Complete information requested for the agency submitting this request.

State Vendor Number: Each vendor doing business with the state of North Dakota is required to register with North Dakota Office of Management and Budget (OMB). OMB assigns a State Vendor Number which is required to process any payments to a vendor. The website to register with OMB is www.state.nd.us/csd/spo/vendor-reg.html. OMB will assign a State Vendor Number for your agency which is valid for all state agencies. (Exception: When setting up the initial vendor number, you may choose to have OMB set up several account locations to report to your agency vendor number. This allows payments to be deposited into different accounts or checks to be mailed to different mailing addresses for your agency. The vendor number will be the same for all billings to state agencies, but you will need to indicate the vendor location if one has been assigned specifically for this grant award.)

Contract Number: Insert the contract number that is shown on the upper left hand corner of the Notice of Grant Award for which you are reporting.

Billing Period: Complete the beginning and end dates of the reporting period (i.e., mm/yyyy).

BUDGET COLUMNS

Expenditures This Period Agency Approval:

The person authorized to request the reimbursement should sign and complete the date and telephone information. The request is to be submitted via email. The authorized person should sign/initial the original form that will be kept by your agency for documentation for audit purposes. Enter the expenditures incurred during the billing period according to the description of the budget category line items below.

Cumulative to Date Expenditures:

This column will be the sum of the previous reports for the contract period and the current expenditures reported this report. This is a calculated field that is protected. This column will provide

the comparison of expenditures to the approved budget as stated in the Administrative Requirements, [Circular A-110 Subpart C__21 (b)] in addition to being a good financial management tool to monitor your grant expenditures.

Approved Budget:

The state office has completed the budget category lines for this column using the revised program budget submitted by August 15th (as noted on the Notice of Grant Award) and approved by the department. Please check with the program director if you have questions on the approved budget.

BUDGET CATEGORIES

Personnel: Those costs incurred by the delegate agency for compensation of its employees for their time worked for the identified program during the reporting period.

OMB Circular A-87, requires that charges to awards for salaries and wages be based on documented payrolls approved by a responsible official(s) of the governmental unit.

Where employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. These certifications must be prepared at least semi-annually and signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

Where employees work on multiple activities or cost objectives, a distribution of their salaries and wages will be supported by personnel activity reports such as time sheets. Unless statistical sampling or a substitute system is approved by the agency, the reports must reflect an after-the-fact distribution of the actual activity of each employee. The reports must be completed at least monthly and coincide with one or more pay periods and be signed by the employee.

Fringe Benefits: Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefit plans. Calculate the fringe benefits applicable to the salary expenditures for the reporting period.

Consultant/Contractual: Include expenditures for consultants/contractual agreements. Those services provided to the identified program by personnel not considered to be staff and who are paid on a fee-for-service basis or contractual basis. The consultant/contractual agreements need prior approval by the Program Director if not included in your budget application.

Travel: Travel expenditures required to complete the scope of service for the grant award includes automobile mileage, air fare, taxi, per diem, and lodging expenses according to your agency's written policy. This includes in-state and out-of-state travel that has been included in the budget application and approved by the department.

Documentation for travel vouchers must include the name of the employee who traveled, the purpose of the travel and be supported by receipts for hotels and airfare. Your agency's travel reimbursement policies should be in writing and identify whether meals are determined using a per diem, or if receipts

are required. Mileage reimbursements should identify the rate used and show the calculation of the amount reimbursed.

Supplies: Unless program guidelines indicate otherwise, expenses for supplies applicable to the grant award include office supplies, educational supplies (including printing costs), medical, lab supplies and equipment less than \$5,000. There may be separate categories listed to distinguish the various types of supplies if the federal program guidelines or the program director require more detail (i.e., WIC program requires breakdown for medical/lab, office and educational supplies). The detail required for the budget application should provide guidance on what detail will be required on the expenditure report for each grant award.

Operating Expenses: Costs associated with using and maintaining the physical plant for the identified program.

Rent and utilities are allowable costs provided the allocation is to all programs within the agency. Allocations by square footage or percentage of FTEs are common methods for allocation. The expenditures must be documented indicating the cost allocation method utilized along with the calculation schedule.

Communications include items such as telephone services (local and long distance), cell phones, postage, fax and like items. The expenditures must be documented indicating the cost allocation method utilized for items not specific to one program.

Equipment Greater than \$5,000: The definition of equipment has been increased to \$5,000 per item to reflect the recent changes in the federal and state requirements. Various programs require a copy of the equipment invoice be sent to the program director at time of purchase. All equipment over \$5,000 must be included in the budget application and have prior approval from the department.

To comply with federal grants management guidance, a listing of all equipment purchases greater than \$5,000 must be submitted with the final expenditure report. The equipment list must include for each item: 1) acquisition date; 2) description of equipment with manufacturer's model and serial number, if any; 3) acquisition cost and amount charged to the grant; 4) location and condition of equipment; 5) a statement of anticipated need and use of equipment if retained by your agency.

Grantees shall use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds and shall not encumber the property without approval of the awarding agency. When no longer needed for the original project or program, the recipient shall use the equipment in connection with its other federally-sponsored activities, in the following order:

- a. Activities sponsored by the awarding agency which funded the original project
- b. Activities sponsored by other agency pass-through awards

When acquiring replacement equipment, the recipient may use the equipment to be replaced as trade-in or sell the equipment and use the proceeds to offset the costs of the replacement equipment subject to the approval of the department.

Other - Pharmacy: Include all expenditures for medications, contraceptives and contraceptive devices.

Other: Include all other allowable expenditures that do not fall in the above line item categories that are included in your budget application and approved by the department. Examples are maintenance expenses (if not included in rent allocation), indirect cost, etc. Indirect cost is only allowable if the department reviews and approves the agency's indirect cost proposal in accordance with the requirements of Circular A-87.

Total Cash Expenditures: This will be the total for the three columns; expenditures this period, cumulative to date expenditures, and approved budget. The Excel worksheet has formulae inserted to automatically add each column.

In-Kind Expenditures: Include all property or services which benefits a grant-supported program and which are contributed by non-federal third parties without charge to that program. Categories include: personnel, fringe, contractual, and operating expenses. There are an additional two lines to use for in-kind donations which have not been identified in the above four categories.

Depreciation: All equipment over \$5,000 per item is to be included on a depreciation schedule. Straight-line depreciation method is recommended. The depreciation schedule is maintained to compute the remaining depreciation to be allowed in future reports. The depreciation for the reporting period is to be entered on this line.

Equipment Greater than \$5,000: The total amount shown as cash expenditures for equipment over \$5,000 placed on a depreciation schedule must be subtracted here. This allows the program to spread the cost over the lifetime of the equipment.

Prepaid Adjustment: On page two of the expenditure report, *Prepaid Expenditure Report* provides the computation needed for this line. This may be used for prepayment of rent, malpractice insurance, etc.

Inventory Adjustment: Pharmaceutical inventory used during the reporting period should be included on this line. This is the same amount as under inventory of contraceptives/medications, 'subtract consumed' inventory amount on page two.

Total Expenditures: This will be the total for the three columns; expenditures this period, cumulative to date expenditures, and approved budget, which includes both cash and in-kind totals. The Excel worksheet has formulae inserted to automatically add each column.

Federal Funds Needed this Request: The federal funds needed for this project operation. This amount can be equal to, but not greater than the total expenditures acquired for this reimbursement period. Prior authorization is needed if request is greater than total expenditures for this reimbursement period.

Agency Approval: The person authorized to request the reimbursement should sign and complete the date and telephone information. The request is submitted via email. The authorized person should sign/initial the original form that will be kept by your agency for documentation for audit purposes.

Email the completed form to the program director for the department review and approval. A copy of the request will be returned to your agency to identify the payments processed by the NDDoH accounting department.

FAMILY PLANNING EXPENDITURE REPORT

Delegate Agency: The name of the delegate agency submitting the report.

For the Month of: The month and year for which the report is completed.

Balance Forward: The ending fund balance from the previous report. The Excel worksheet has a formula inserted to automatically do this.

Grant Funds (Title X): Enter the total Title X family planning revenue received from the state Health Department during the reporting period.

Client Donations: The total revenues received from clients as donations during the reporting period.

Interest: Enter any interest produced by Title X grant funds or program-generated funds that are kept in interest-bearing accounts.

Fundraising: Enter any revenues generated by fundraising activities during the reporting period.

Other: Enter any other revenues generated during the reporting period. Please specify in email where these funds are from.

Beginning Accounts Receivable: This amount is the ending balance for accounts receivable from the previous report for all three categories, client fees, Title XIX and insurance. The Excel worksheet has a formula inserted to automatically do this.

Charges: Total amount of charges for services provided to clients and charged to clients, Title XIX or insurance.

Collections: Total amount collected during the reporting period through client fees, Title XIX, insurance.

Adjustments: Adjustments to the accounts receivable includes, sliding fee discounts, bad debt write-off, and disallowances by Title XIX and insurance. The adjustments must be recorded into each type in the space provided *Recap of Adjustments*.

Ending Accounts Receivable: Beginning accounts receivable plus charges minus collections and adjustments equals the ending balance. The formula above has been placed in these cells to automatically calculate the ending accounts receivable.

Total Funds Available: Sum of the revenues column of all the revenues listed above that line. The formula placed in this cell will automatically calculate this sum.

Less Cash Expenditures: The amount shown on page 1, column 2, *Total Cash Expenditures*. The formula entered in this cell will automatically calculate this sum from page 1.

Fund Balance: *Total Funds Available* minus the *Cash Expenditures* will be the fund balance at the end of the reporting period. The formula entered in this cell will automatically calculate this sum.

Inventory of Contraceptives/Medications:

- Column A - *Beginning Balance* is the ending balance from the previous month; this is a formulae automatically entered from previous month.
- Column B – *Cash purchases* reflects cash payments of contraceptives, contraceptive devices and medications; value of pharmaceutical inventory.
- Column C – *Subtract consumed* is the dollar amount of contraceptives and medications that have been provided to clients during the reported period.
- Column D - *Ending Inventory* is the Beginning Balance plus additions minus the amount consumed during the reporting period.
- Column E - *Adjustment* is the amount to be transferred to the appropriate line on the first page. The formula in this cell will place the amount on the appropriate on the first page.

Prepaid Expenditure Report:

- Column A - *Item* is a description of the prepaid expenditure, e.g., malpractice insurance.
- Column B - *Beginning Balance* is the ending balance from the previous report or "0" if this is the first entry.
- Column C - *Additions* are any additional dollars paid in that category for this reporting period.
- Column D - *Consumed* is the amount that will be allocated to this reporting period.
- Column E - *Ending Balance* is the beginning balance plus additions minus consumed.
- Column F - *Adjustment* is the consumed amount less any additions. The formula in this cell will place this amount on the appropriate line on page 1, prepaid adjustment.

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